

OGC HAS REVIEWED.

~~SECRET~~

June 1951

MEMORANDUM FOR THE FILES

SUBJECT: [REDACTED]

25X1A

1. Subject requested advice regarding the possibility of a credit or reduction in his U. S. Federal income taxes as the result of payment of [REDACTED] income tax.

25X1A

2. He was advised that the [REDACTED] income tax is acceptable as a credit against his U. S. taxes since it is "in the nature of an income tax". (See 513 CCH par. 962.235)

25X1A

3. At the present time this office could not advise him of the residence requirements for the payment of [REDACTED] taxes.

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[REDACTED]  
Office of General Counsel

OGC/CWP:mkm

Distribution:

Orig - Spec Tax File - Misc.

1 - Chrono.

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